ID: CCA-721236-09 Number: **200947057** 

Office:

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From:

Sent: Thursday July 2, 2009 12:36 PM

To: Cc:

**Subject:** Yesterday's conversation

Cooley, not Dooley, sorry I gave you the wrong case name. Cite is 33 tc 223, 225 (1959). Additional theories are "substance over form" and "conduit".